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Agenda item 129
Review of the efficiency of the administrative and financial functioning of the United Nations

Draft resolution submitted by the Chair of the Committee following informal consultations

Progress towards an accountability system in the United Nations Secretariat

The General Assembly,

Recalling its resolutions 59/272 of 23 December 2004 and 60/254 of 8 May 2006, section I of its resolution 60/260 of 8 May 2006 and its resolutions 60/283 of 7 July 2006, 61/245 of 22 December 2006, 63/276 of 7 April 2009, 64/259 of 29 March 2010 and 66/257 of 9 April 2012,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Emphasizing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at all levels of the Secretariat, especially at the highest level,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Acknowledging that the development of an accountability system in the United Nations Secretariat is a complex process,

Having considered the second progress report of the Secretary-General on the accountability system in the United Nations Secretariat[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

1. *Takes note* of the second progress report of the Secretary-General;[1]

[1] A/67/714.
[2] A/67/776.

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2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

3. *Reiterates* the provisions of paragraphs 4 to 6, 9, 10, 12, 13, 15, 17, 19 and 20 of Section I of General Assembly resolution 66/257;

4. *Notes with concern* that the current legacy systems of the United Nations related to monitoring and evaluating progress and performance, and the weaknesses in the financial reporting arrangements, do not contribute to the effective monitoring and evaluation of progress and performance;

5. *Recalls* paragraph 38 of the report of the Advisory Committee,[2] recognizes that the results-based management framework still requires further development, and in that regard requests the Secretary-General to start to implement the framework in a phased manner by:

(a) Developing an action plan that includes specific actions to improve the implementation of results-based management in the Secretariat, in particular through the linkage of human resources management to results-based management;

(b) Incorporating into the design of Extension 2 of the enterprise resource planning project, Umoja, the requirements put forward by the General Assembly in the areas of planning, programming, budgeting, monitoring, reporting and evaluation;

6. *Also recalls* paragraph 34 of the report of the Advisory Committee,[2] and requests the Secretary-General to further refine the results-based management framework to take into account the following:

(a) The lessons learned, challenges and opportunities related to the implementation of results-based management;

(b) How the Organization is shifting its focus of accountability and budget process from the delivery of outputs to the delivery of results;

(c) The views of relevant bodies, including, inter alia, the Committee for Programme and Coordination;

and to report accordingly to the General Assembly at the first part of its resumed sixty-eighth session;

7. *Further recalls* the commitment of the Secretary-General to the enterprise risk management project as expressed in paragraph 67 of his previous report on progress towards an accountability system in the United Nations Secretariat,[3] welcomes the progress made towards the implementation of enterprise risk management so far, also welcomes the Secretary-General's plans to implement a Secretariat-wide risk assessment, and requests him to include the results in the next progress report on accountability;

8. *Stresses* that there is a need to clearly distinguish between the respective roles and responsibilities of the governing bodies and management, and in this regard requests the Secretary-General to continue to implement the enterprise risk

[3] A/66/692.

management policy, focusing on the role and responsibilities of the Secretariat in the management of the risks of its operations;

9. *Recognizes* that compacts and end-of-year assessments are unique accountability tools for senior managers and contribute to transparency in the Organization, welcomes the placing of compacts on the intranet of the Secretariat (iSeek) and the inclusion of new indicators that are critical to the effective implementation of the major transformational projects of the Organization, and requests the Secretary-General to consider placing the compacts in the public domain;

10. *Requests* the Secretary-General to take further concrete measures to ensure that the compacts system becomes a meaningful and powerful instrument of accountability, to take actions to address systematic issues that prevent managers from meeting their targets, and to report to it on the progress achieved in this regard at the first part of its resumed sixty-eighth session;

11. *Also requests* the Secretary-General to report to it on the implementation of the present resolution at the first part of its resumed sixty-eighth session, and decides to keep under review the frequency of future progress reports.